HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

TAX REVISION CASE Nos.50, 51 AND 53 OF 2000

COMMON ORDER: (Per Hon'ble Sri Justice Ramesh Ranganathan)

Against the common order passed by the Sales Tax Appellate Tribunal, Hyderabad in T.A. Nos.323, 324, 325, 361, 362 and 362-A of 1996, the Revenue carried the matter in Revision before this Court. This Court, following the order of the earlier Division Bench in ***Electric Transformer and Equipment Company Vs. State of A.P,***[1] dismissed T.R.C. Nos.9 and 19 of 2001 by order dated 06.08.2014.

Tax Revision Case Nos.50, 51 and 53 of 2000 are preferred against the common order passed in T.A. No.362-A, 361 and 323 of 1996. These Tax Revision Cases were heard earlier and were dismissed. Aggrieved thereby, the Revenue carried the matter in Appeal to the Supreme Court and, by Order in C.A. Nos.7304 of 2002 and Batch dated 15.11.2002, the order passed by this Court was *set-aside*; and the matter was remanded for fresh disposal, on merits.

Both Sri S. Dwarakanath, learned counsel for the petitioner in these three TRCs, and Sri P. Balaji Verma, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of these Tax Revision Cases is also covered by the decision of this Court i n ***State of A.P. Vs. Electric Transformer Equipment Company Limited***, which was decided against the Revenue. Following the said judgment, and in terms thereof, these three Tax Revision Cases are also dismissed.

In consequence, miscellaneous petitions, if any, pending in this Tax Revision Cases shall stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date: 07-08-2014.
Dsh

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

TAX REVISION CASE Nos.50, 51 AND 53 OF 2000

(Common Order of the Division Bench delivered by
Hon'ble Sri Justice Ramesh Ranganathan)

Date.07-08-2014

DSH

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[1] 1989 (8) APSTJ 79